P

G. R. S. IX-5]

Previous references.

File No. 170916

191

(G-F)

Serial Nos. 1, 2, 10-12

Later references.

Ln 93-17 (1, 2, 3, 5, 6, 7, 8 9)

dd 1741 - 26 - 12

GENERAL AND REVENUE SECRETARIAT.

P. 57 - 2

Serial Nos. 1, 2, 10 — 12

Part B for

~~Simplification of work in the Treasuries~~

SUBJECT.

Re Reorganization of the Treasury Establishment—

Sc 11 - To the Comptroller & Asst
a Rev Comm in regard
D.C's of Dk, etc
- Views of the suggestions
of mr KD Datta regarding the
Simplification of work in the
Treasuries (Sc & Calcutta)

W D 1250—GPB—30,000 - 28-1-19

Jm 852 of 1917

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

"Simplification of work in District and Taluk Treasuries and Re-organization of their establishment."

C.J. 170-11
Ser: .8

A copy of Mr. Datta's note on the marginally noted subject is forwarded, with compliments, to the Revenue Secretary to Government, for favor of any necessary action.

MM 7.2.17

MM 7/2

Br I. (1)
MM 8/2/17. Is any action necessary

Mon 10/2

Br II for favour of a note as to whether any action is going to be taken in that Branch

Br II

Mon 10/2

Subd (4)

The administration of Treasuries is vested in the Revenue Department. As such the opinion of the Rev: Branch together with that of the Rev: Commr: is necessary for dealing with the matter. In other respects the question will be dealt in Branch II. The Comptr's opinion has been called for by Branch II

finally

BR 13/2/17 By the M? Datta desiring that

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

---

for reasons stated above
I propose to ask the
Government to extend the
time for the receipt of
the Commission's Report
until 1st March 1917, immediate
action necessary.

NB
13.2.17.

for I)

Subd-
May the note be
sent to the Rev: Commissr
officially for opinion
on the proposals therein
contained.

S (?) I think so. Please
14.2.17 put up draft.

A (
Draft & Subd
S
14.2.17

dm
14/2/17

Rev Secy)

dm
14/2

2nd member)

16.2

dm
14.2.17

Issue at once

dm
16/2/17 dm 16/2

GEN. & REV. SECRETARIAT
I
P.....
14 FEB 1917

LB
9 VIR NWR 1

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

395
15-2-17
WD. 84—GPB.—60,000—20-7-16

WD 1233—GPB—60,000—1-12-16—S.

(53)

G. R. S. III-2)

General and Revenue Secretariat.

Q. 7

File No. 393 170 of 1916.

Serial No.

8 To Revenue Comr. @ 8687 dated 16.2.17 forwards the note for reference and return together with his general opinion on the proposals.

9. From Pr II. Copy of G.O. No 4633-5 dated 19.2.17 issued from Pr II approving generally of the proposals of the Datta Sc so far as simplication of work and revision of forms and registers are concerned directing their adoption in the Bungalore DC from 1.3.17 and reserving for future orders the other proposals in the note.

* G.O. No Jdl 4730-3 G.J.170-16-2 dated 26.2.17 changing the date to 1-4-17 Since received & also put up in the file

3. From the Revenue Comr. Letter No C 3363 dated 24.2.17.

Submits his opinion on the proposals

(i) The Revenue Comr while stating that he generally agrees with the Datta's recommendations regarding simplification of work, suggests however the following.

* para 2(i) of the Datta's note

(i) As regards Deposits states that it will be well however to credit each item to the particular head to which it belongs and authorise Tahsildars, Sub Comrs and Dy Comrs to deal with it finally (i.e.) to refund wherever necessary.

(ii) that the Datta's proposals that Treasuries

⊙ N.B. In the December Calendar of 16.12.16 such power of refund has been delegated only to Dy Comrs, subject to the limit of three years and Rs 500.

NOTE—Contn. sheet.

5109 and 5141

WD 1233—GPB—60,000—1-12-16—S.

(4

G. R. S. III-2)

General and Revenue Secretariat.

File No. 3931/170 of 1916.

Serial No.

Should hereafter be prepared by the Shanbhog only one for all the villages in his charge (instead of for each village separately as now) could be acted upon, as the person who should credit the collection is the patel (not the Shanbhog) and as there are generally more than one patel in each Shanbhogi charge.

More-over, as the amt credits pertaining to each Village will have to be keyed separately in the Departmental accounts this will be very inconvenient

(iii) The Dy. comr says that he is not in a position to subscribe to the Dalta's information about the indifference of Dy comrs to the Treasury administration

para 45 of note

(iv) that the account staff in the Treasuries should entirely be under the control of the Dy. Supdt so long as Dy comrs are vested the responsibility for cash in the Treasury and Treasury administration rest with the Dy comrs

para 45 (2) note

(v) that the proposed reduction of staff should not be effected at once but only after watching the requirements of the new system for some time, as suggested by the Dy. comr, Bangalore N.

(vi) that the other points raised in the Dy comr's note deserves consideration.

Submitted for orders

28.2.17 (1) Rev Secy)

(1) Revision of the Scale of pay of the Dy Comrs who establishment in all its Branches - and not merely that of the Treasury Staff -

(2) Greater accommodation for the Bangalore Dt Treasury —

NOTE—Contn. sheet.

1/3/17 (2nd member)

28
2-3-17.

Agd
1/3/17

1-3-17

(5)

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

5141

General and Revenue Secretariat.

File No. 3993 170 of 1916.

Serial No.

(14) I should like to know why the letter of 26/2. was issued without any ref. to the Rev. Dept. The member in charge has no objection whatever to the proposal but I think he should have been consulted.

(15) The Rs. bills may be sent down duly completed for remarks in special

2/3

(1.) Office. To be sent to the Branch, later on, for reply to these observations. HM

460. 36-16 A/2 3/17 R

(17) Forwarded, with compliments, to Mr. K. L. Datta, Special Officer, for favour of remarks.

F.S.O. 71 12.3.17.

D. Ramaswamy
Off. Rev. Secy.
2.3.17.

T.S.O. 99 12.3.17

(18) Please see note below.

K. L. Datta
12.3.17.

NOTE—Contn. sheet

Serial No.

(1) The only point of importance raised by the Revenue and Deputy Commissioners is in regard to the proposal to place the Treasury Establishment under the Comptroller. The proposal is considered unworkable as it will " entail dual control and responsibility with all their attendant evils and disadvantages". I think both the Revenue Commissioner and the Deputy Commissioner have overlooked the fact that the dual control referred to by them already exists and must continue to exist, in any case. The whole business of the Treasury--the payments accounting, and the management of the cash balances-- is done under the orders of the Accounts Department while the staff is appointed and controlled by the Revenue Department. It is certainly a more natural arrangement to entrust the control over the staff to the authority under whose orders the staff has to work. It seems to me, therefore, that the proposal to place the Treasury establishment under the Comptroller is one which removes, to some extent, the disadvantages of the existing dual control, instead of adding to them.

(2) The responsibility of the Revenue Department in regard to the Treasury administration is practically limited to the verification at specified intervals of the cash, stamps and other valuables kept in the treasury and the periodical inspection of its work. The transfer of the treasury establishment to the control of the Account Department need not interfere with the performance of the verification and inspection duties by the officers of the Revenue Department as under the existin

NOTE—Contn. sheet.

GPB —70,000—17-12-15

Sir,

Only District Treasuries are required to be inspected by the Comptr. or one of his assistants once in 2 years with special reference to the technical details of the Finance Dept. (Page 15 of the Rev: Manl)

We Govt have ruled, relying on Note 1 to article 341 C. H. code, that the responsibility for the proper management & working of the Treasury should rest exclusively on the Revenue Officers

(Page 10 of the Rev Manl)

13/3/17

G. R. S. 12]

General and Revenue Secretariat.

G. R. File No. 170 of 191

Serial No.

existing system. The treasuries are now inspected by officers of the Accounts Department though the treasury staff is under the Revenue Department and there is nothing novel or wrong in the inspection of treasuries being continued to be made by officers of the Revenue Department when the staff works under the Accounts Department. Frequent inspection can be arranged for only by having it done through the agency of the Revenue officers and the proposal to place the establishment under the Comptroller need not involve any change in regard to inspection work done by the Revenue Department.

(vii) It is not unusual for the Account Department to appoint the accounts staff of departments dealing with cash and accounts; for instance, in the Public Works and Railway departments, the accountants and accounts clerks of the Divisional offices are appointed by the Account Department and they are treated in every respect as members of that department. I do not see anything wrong in principle or impracticable in working, in entrusting the control of the treasury establishmen to the Comptroller. After all, it cannot be denied tha he is the authority most concerned with the work of the treasury than the Deputy Commissioner or the Revenue Commissioner and it should certainly conduce to efficiency of treasury work if the responsibility for the appointment of qualified hands for such work is transferred to him. I have no doubt that it would conduce to efficiency if the establishment consists of trained Accountants and are not inter-changeable with the staff of clerks employed in the Revenue

NOTE.—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. File No. 34 175 of 191

Serial No.

Revenue Department, who cannot be expected to acquire the special training. A provi~~sional~~ncial staff of treasury clerks, specially trained in accounts work, will have great advantages. The numerical strength of the establishment required for each District and Taluk Treasury will be fixed but the scale of pay will not be fixed for each treasury but for the whole State, so that it will be possible for the clerks to get increases of pay without being transferred to another place in every case. Transfers will undoubtedly be necessary but such cases will be exceptional.

(2) It being thus essential that the establishment should be provi~~sional~~incial, its recruitment and the regulation of promotions of members of the staff cannot possibly be left in the hands of the Deputy Commissioners. The duty must devolve on a central authority and the question is whether the Comptroller or the Revenue Commissioner will be in a better position to perform this duty. I am undoubtedly of opinion that the Comptroller is the officer who will be in a better position to perform this duty as he is the officer who is more interested in the efficient working of treasuries and is more in touch with the work than the Revenue Commissioner.

(3) One point may, however, be made clear. The proposal is only to place the Treasury establishment under the Comptroller and not the Treasury officers. These latter, no doubt, work under the orders of the Comptroller so far as the accounting and the management of the cash balances are concerned; but the treasury

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | File No. 370 of 191.

Serial No.

treasury work will not keep them fully engaged and they will continue to be officers of the Revenue Department doing such other work as the Deputy Commissioners may require them to do. So far as these officers are concerned, there will be no change in the existing arrangement.

(24) It is also pointed out that the pay and prospects of the Treasury Accounts establishment should not be improved without improving those of the other revenue establishments. This is also another reason why the Treasury Accounts establish-ment should be separated from the other revenue establishments as the latter should have no legitimate grounds of complaint if the treasury Accounts establishment is separated from them and their pay and prospects improved. Moreover, I understand that the pay of the Treasury establishment has not been revised for more than 30 or 40 years past, while the pay of the other revenue establishments has been revised several times in the interval and every time the question of the revision of the pay of the Treasury establishment has been held over for future consideration. Further, I have shown that the revision proposed by me will not involve any extra cost whatever, the charges due to the increase in pay being met partly by a reduction in the number of clerks and the saving in the cost of the military guard now employed in Head quarters Taluk Treasuries. If the saving secured by the amalgamatio

NOTE—Contn. sheet.

GPB—70.000—17-12-15

5/4/916 (1

G. R. S. 12]

General and Revenue Secretariat.

G.9

File No. 170 of 191 .

Serial No.

amalgamation of the Huzur and Bangalore Treasuries is taken into account, the reorganisation will actually result in a large net saving. Even if the military department does not agree to reduce the strength of the Barr Infantry when the sepoys now employed in the Taluk Treasuries are set free, still there will be a net saving in the cost of Treasury management, while there will be a practical addition to the strength of the Barr Infantry and its efficiency considerably improved.

Fe: 910: 2205-15.

(3) If the Revenue Commissioner can suggest a revision of the pay of the revenue establishments involving no increase in the total expenditure I dare say Government will be only too glad to sanction his proposals.

K. L. Datta

(96)
Seibd with reference to para 15 of 12.3.17 notes Supra. Pr II has also to be referred, in respect of 2nd member's remarks para 14 of the notes

12.3.17 Secy)

13.3.17

2nd member)

Mon 13/3/17

384/14-3-17

Pr 13.3.17.

Please hand over to Financial Branch for further action

15-3

Pr II

15.3.17.

Mon 15/3

NOTE—Contn. sheet.

GPB—70,000—17-12-15

WD 1233—GPB—6C.C00—1-12-16—S.

G. R. S. III-2.

General and Revenue Secretariat.

G.I File No. 170 of 1917.

Serial No.

The new Scheme of simplification of work in the Bangalore Dt. Ty is also brought into effect from 1.4.17.

The question of the amalgamation of the S.A Ty and B.Dt Ty is before Council.

7th Key)

18
16/3/17.

To the Fin Dept

Secl
27/3

This may be given effect from 1st July 17, as it is finally approved. In the meanwhile a draft G.O should be prepared for consideration in Council.

RP

A
22.3

Secl
22/3

18
28.3.17

7th Key)

(1) A/s Fin for a draft.

(2) Orders have already been passed by Govt on certain points.

(3) A draft may now be prepared accepting the other suggestions of Mr Datta & giving effect to the scheme from 1.7.17

28/3/17

Draft G.O. Subd
ASR
29/3

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

(12

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 191

Serial No.

Submitted to Mr. Datta with a draft order as per Offg Mems. of 30.4.17.

16.5.1917.

125
30.5.17

I have made some alterations in the draft and have prepared a memo for issue with the order, describing the main features of the new procedure of work in District & Taluk Treasuries.

K. L. Datta
30.5.17.

Fin Secy. / Genl Secy). This draft and the draft order regarding S.W.Dy 30.5.1917.
may both be placed before Council.

Hap Y

Seen. In my note dated 16.2.17 I have agreed as regards the question of a Provincial Treasury Establt & also given my opinion on a few other points.

1.6.17.

Fr. (Secy).
C.S. ex Secy 3/6

This subject should be considered for consideration at the next meeting of the Council at which Mems of the 11th inst. & the matters & any orders

5/6 Secy 5/6

NOTE—Contn. sheet.

(For disposal at the next meeting)

No. C. 399

4.6.1917.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clauses viii & x of the schedule)

Mr.Datta's proposals for provincialising the Treasury staff and placing it under the Comptroller.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

D. M. Narayan Rao

4th June 1917.

Secretary to Government.

Extraordinary Member of Council. 8.6.17.

First Member of Council. 5/6 (Vide 1st member's note on page 12 of the notes)

90. 6.6.17.

Second Member of Council. 6/6.

GPB—1,000—3-2-14

Subject.-Clause viii of the Schedule.

Mr. Datta's proposals for provincialis
ing the Treasury Staff and placing it under
the Comptroller.

OPINION OF THE COUNCIL.

The Scheme may be ~~considered~~ brought up
again for consideration six months hence.

The question of reorganisation
of the District Treasury Establishments
may be examined. ~~and method of~~
proposals to this effect may be called
for from the Rev. Comm^r.

11/6

Rev

Cell

Cell
11-6

Orders are required regarding the
introduction of the simplified ~~Treasury~~
~~Code~~ procedure in all the treasuries
other than Bangalore from 1st. July 1917.
A short draft order on this point
is submitted for approval by circulation

Secretary). The draft may be approved.

18
14.6.17.

Dwell
16/6

First member through the Fin Secy

P. J. 6

ND 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

H his 852 of 16.

File No. of 191

Serial No.

The new scheme was brought into effect from 1st April 1917 in the Bangalore District. It is stated to be working satisfactorily. On this point if Govt so desire the opinion of the Dy Comm Bangalore and of the Amildars of Bangalore & other Talukas may be called for. It is true that most of the changes relate to account matters but there are many points e.g. daily remittances of Taluk Treasury receipts at Dist Hd Qrs, to Dist Try, use of carbon papers for preparing schedules to be sent with the accounts, dispensing with advice & counterfoils in the case of Remittance transfer receipts &c on which their experience & opinion will be useful.

I have examined some of the carbon copies at random & have found a few absolutely illegible e.g. Magadi Taluk Treasy receipts & payts for April 1917, Bangalore Dist. Try. Receipts & payts of Dist Funds for April 1917 &c. In some cases carbon copies have been written over to make them legible.

I am in favour of trying the changes for six months in the Bangalore Dist. before extending them to the other Districts.

15/6/17

NOTE—Contn. sheet.

7119
18-6-17 (- member).

WD 1283—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat. | File No. | of 191

Serial No.

I think the scheme may be allowed to remain on the drop-scale. There is nothing to prevent us to revert to the old system if at the end of one year, it is found that the new scheme is not working satisfactorily as it now

Secy
16/6/17

3504
16.6.17

Finlay).

18
18/6/17

Dewar)

Date of Rule 1876

7119
18.6.17

Vide orders on the Secretary's further note attached. 18.6.17.

NOTE—Contn. sheet.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The file is now before the Finance Member

I learn that the Finance has suggested that the proposals for simplifying the procedure in treasuries might be put off for 6 months.

The Comptroller and Auditor General has made the simplification scheme should be introduced at once. Otherwise, audit & compilation work in the Comptroller's office would prove extremely difficult owing to variation in accounts of the Bangalore Dy Ty. & the Main treasury.

If the Finance Member has no objection, the question may be discussed in Council on 21/6/17 & Sir Dalal the Finance Member may also be present then.

Delhi
18/6

Finance Member

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

The file is not now before me. I returned it with my views on the 16th inst. I have no objection to the question being discussed in Council on the 21st inst. There is no need, however, for the Finance Member, Comptroller and Auditor General to be present if the decision of the Council

18/6

Simplification of work in Treasuries.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

I agree.

Action may be taken accordingly.

18.6.19

Write to Comp, ~~Middlesex~~ &
Fin Secs:- Secs
19/6

C-S
Suppl Secs
19/6

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

G. R. S. 12]

General and Revenue Secretariat.

In File No. 852 of 191 6

Serial No.

To the Assistant Secretary, Branch II

for kindly submitting the file to the First Member of Council, with a Draft Final Note. (Today)

Draft
22/6

D F N Submitted

3605
22.6

(H. Member). 18
22.6.17.

22/6/17

Subd. With D.F.N.

7270
22.6.17

Dewan
(Secretary). 18
22.6.17.

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

Extract from the Proceedings of the 420th Meeting of the Council of His Highness the Maharaja, held at Bangalore, on the 21st June 1917.

---

21. Subject.-Clause viii of the Schedule.

Question of extending the Simplified Treasury Procedure introduced in the Bangalore District Treasury to all other Treasuries, from the 1st July 1917.

OPINION OF THE COUNCIL.

The annexed draft order regarding the simplification of work in District and Taluk Treasuries may be approved, as it is reported that the scheme of work recently introduced at Bangalore has worked well and that it is undesirable to have divergent systems of work for purposes of audit and consolidation of accounts in the Comptroller's Office.

Ed. C. Viceroy.

Acting Chief Secretary.

"EXTRACT"

D. M. Narayana Rao n/6

Secretary to Government,
General Department.

WD—156—GPB—1,000—19-7-16.

Submitted to His Highness.

I submit herewith a Final Note by the First *Member of Council on the subject of* Mr. Datta's note on the simplification of work in the District and Taluk Treasuries in the State, *for His Highness' gracious approval.*

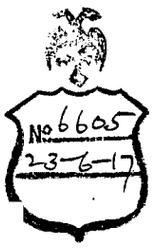
A. Viswanatha

Dewan.

23rd June 1917.

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.



Mr. Datta's note on the simplification of work in the District and Taluk Treasuries.

1317

Order.

~~KRW~~

26/6/17

For Lanlaw

27.6.17 Rv

27/6

Issue today

RK

27.6.17

(W.T.) 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2)

General and Revenue Secretariat. | G 2 File No. 170 of 191 6

Serial No.	
11	To the Comptroller Rev Comr Dy Comrs of Districts Mr. K. L Dalla No. 2l. 8035-85 G2-170-16-1 dy 27/6/17. Sanctions the adoption in all Districts of the new procedure in regard to Sanctification of work & revision of forms and registers in District and Taluk Treasuries From the Comptroller 116/T. Am. 5&30 dy 3/7/17
12	Suggests the desirability of bringing into force the new system into effect from the 1st August 1917.

A draft G.O. approving the proposal is sent.
5/7. This was anticipated and in repeal of the P.W. procedure the same proposal was adopted - The draft may be approved (Mr. Menon).

5/7/17

Copy
Secy
7/7
Issued
7.7.17

Copies to the Cycle Rights Holders Asst Secy for Rev Comr & Dy Comrs of Districts

83
7/7

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat.

97 File No. 170 of 1916-7.

Serial No. 12

To

The Comptroller

Other Secretaries to Govt.

Heads of Departments

Dy Comrs of Districts.

No Pl. 128-69 dy 10. 7. 17.

Approves the comptroller's proposal.

From The Dy. Comr. Hoban District

Ref H.C. 1879/10-17 dy 19. 7. 17.

With reference to Govt order dy 27.6.17. requests to be sent to him appendix A as the essential features of the Scheme for Simplification of Treasury procedure.

It is learnt from the branch despatcher that the printed copies of the order were sent to the districts 3 days ago. The printed copy contains the appendix. No further action appears necessary in the case

Please send a copy of this letter

28/7.

Send the file to Br I for further action as per Cl. resolu

Br I)

NOTE—Contn. sheet.

G. R. S. 26]

L. R. File No. 392/16
Serial No. 1

Diary No. of letter replied to .....

No. R. 8687
Ex

General and Revenue Secretariat
( )
, *the* 191 .

To

The Revenue Comr in Mysore

Sir,

Date of issue 16/2/1917

Signed by M. N. R. Rao

I am directed to forward herewith for reference and kind return, a copy of note by Mr K. L. Datta on the "Simplification of work in District and Taluk Treasuries and reorganisation of their establishments" and to request the favour of your opinion in the matter as early as possible, as the new system is proposed to be introduced at B. in Bangalore City from the 1st March 1917.

over.

SUBJECT.

Vide last para of Note

I have the honour to be
Sir
Your most obedient servant
for Offg Dewan Secretary

14/2/17
14.2.17

Proceedings of the Government of His Highn
the Maharaja of Mysore.

Read—

Correspondence ending with letter No.C.3303 dat
the 20th February 1917 from the Revenue Commissioner in
Mysore requesting that the new scheme regarding simplifi
tion of work in District and Taluk Treasuries ordered to
given effect to from the 1st March 1917 in the District o
Bangalore in Government order No.4633-5 dated 19th Febru
1917 may, for reasons stated be introduced from 1st April
1917.

Order — No. H 4730-3
H 4730-16-2

Dated Bangalore, the 26 February 1917.

In the circumstances explained in the communication
read above Government are pleased to direct that the new
arrangement be given effect to from 1st April 1917 as re-
commended by the Revenue Commissioner.

Dno 5190

B Sreeman Iyer
for Financial Secretary to Government.

To

The Comptroller to Government.

The Revenue Commissioner in Mysore.

The Deputy Commissioner, Bangalore District.

Mr K.L. Datta Spl Officer
Copy to Branch I Subd.

GNV.S

Rev Secy) dtm
26/2/17

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:- L. R 393-16-2

Note dated 2nd February 1917 of Mr. K. L. DATTA, Special Officer regarding simplification of work in District and Taluk Treasuries and reorganization of their establishments.

Order No.4633-5

Dated Bangalore the 19th February 1917

Government are pleased to approve generally of the proposals of Mr. DATTA made in his note read above as far as simplification of work and revision of forms and registers are concerned and -- direct that the scheme be given effect to in the first instance, in the District of Bangalore from the 1st March 1917.

The administrative changes suggested by Mr. DATTA, e.g., the provincialization of the Treasury staff, transferring the control of the staff to the Comptroller, etc., are reserved for ~~further~~ future consideration and orders on these subjects will issue in due course.

Financial Secretary to Government.

To

The Comptroller to Government.

" Revenue Commissioner in Mysore with a copy of Mr.DATTA'S Note

Mr. K. L. DATTA, Special Officer.

Dno 5409

Copy to Branch I

GEN. & REV. SECRETARIAT
I
REVENUE.
23 FEB 1917

Secretariat Dno received

23/2/17 Rev Secy

23/2/17

23.2.17

B.K.M.2

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Bangalore, 24 February 1917.

No. C 3363

FROM L.R.393-16-2

Dno 5/141
C.F 170-16
Ser: 10

K. Doraswami Iyer Esquire,

Revenue Commissioner in Mysore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
R e v e n u e *Department.*

SIR,

Referring to your letter No. R.8887- L.R. 393-16-1 dated the 16th February 1917 requesting my opinion on the proposals of Mr. K.L. Datta for the "Simplification of work in District and Taluk Treasuries and re-organisation of their establishments", I have the honor to state that I generally agree with his recommendations regarding simplification of work.

I have, however, a few suggestions to offer. In regard to "Deposits", the real trouble lies in the delay attending their adjustment. It would be well hereafter to credit each item to the particular head to which it belongs and authorize Amildars, Assistant Commissioners and Deputy Commissioners to deal with it finally as in Madras, (Vide S.O.189 Standing Orders of the Board of Revenue).

In regard to Mr. Datta's proposals about Irsal pattis, I would point out that the same man is rarely the Patel of all the villages comprised in a Shanbhogue's firka. Two villages may have

the

the same Shanbhogue but different Patels. It is the Patel that should credit the collections at the Treasury and not the Shanbhogue.

I am not in a position to subscribe to Mr. Datta's information about the indifference of Deputy Commissioners to their Treasury administration. A Deputy Commissioner has many departments under him and I can emphatically say that the Departments are all the better for it.

Coming now to the proposals in regard to the account staff in the Treasuries, I would certainly like it to be manned by trained men. With the attractive scale of pay proposed, there should be no difficulty in securing competent hands. A simple set of rules can be framed for their selection. Their appointment and removal and their promotion should rest entirely with the Revenue Department so long as the responsibility for the cash in the Treasury and the Treasury administration rest with the Deputy Commissioner. When that responsibility is transferred to a Comptroller who will take it up, it will be time to transfer to him the proposed powers in regard to the staff.

The inspection reports received by the Revenue Commissioner and his own inspections, and the reports of laches received from the Comptroller afford ample material for judging the quality of work turned by the different Treasury Establish - ments. The Comptroller has to inspect all the District Treasuries at least once in two years ac - cording to Government Order No. R. 3432-41-G.F. 134-06-6 dated 2nd December 1907.

The Bangalore Deputy Commissioner's D.O. No.344 dated 22nd February 1917 and its enclosures, furnishing

furnishing his views on the proposals are herewith forwarded. He suggests that the scheme may be introduced from the 1st April, but its introduction from 1st March has been sanctioned in Government Order Financial No. 4633-5 dated the 19th February 1917. I agree with the Deputy Commissioner in the view that the proposed reduction of staff should be effected after watching the requirements of the new system for some time. Some other points, dealt with in the Deputy Commissioner's letter also deserve consideration.

Weigh date Reg Govt Sanction changed to 1-4-17 by me & kept in the file

I have the honor to be,

Sir,

Your most obedient servant,

Revenue Commissioner.

CKS.

R. C. 4.

GEN. & REV. SECRETARIAT
I
26 FEB 1917

From

The *Revenue Commissioner in Mysore.*

To

The Secretary to the Government of
H. H. the Maharaja of Mysore,
Revenue *Department.*

Dated 24'
Despatched Bangalore, ~~23rd~~ February/17

Received

General No. C 3363

Enclosure No.

SUBJECT.

Furnishing opinion on the proposals of Mr. K.L. Datta for the simplification of work in the District and Taluk Treasuries and re-organization of their establishment.

GEN. & REV. SECRETARIAT
I
REVENUE.
26 FEB 1917

D.O. No. 344 Ext 2d Book.

Bangalore
22nd Feb 17.

Dear Sir

Referring to your office D.a no. 455/2 of 19th inst calling for my opinion on Mr Dastur's proposal for the simplification of work in the Treasuries, I beg to enclose herewith a note containing my opinion on the matter.

As I was not given sufficient time for a careful & detailed study of Mr Dastur's note, I have had to confine myself with a somewhat rough expression of my views based on a cursory perusal of the note.

The copy of Mr Dastur's note received with his letter under reply is herewith returned.

Yours sincerely,

K. Narasimha Ayer Esq
Revenue Commissioner

Note on Mr.Datta's proposals for simplification of work in District and Taluk Treasuries.

--oOo--

There is no doubt that Mr.Datta's proposals if adopted will result in a considerable reduction and simplification of work in the District and Taluk Treasuries, as well as the prevention of duplication of work of which there is a good deal at present, as pointed out by Mr.Datta. On the other hand, the proposed scheme will have the disadvantage - that while at present, each office of the Comptroller's Office, the District Treasury and the Taluk Treasury can verify the figures to some extent with those of the subordinate offices, under the proposed scheme, there is a chance of errors made in the Comptroller's Office not being promptly noticed and corrected. This is however, a matter for the consideration of Government and does not concern the District and Taluk Treasury Officers.

2. Before Mr.Datta's scheme is introduced, it will be necessary that the District and Taluk Treasury Officers and their staff should be given sufficient time to carefully study it and fully acquaint themselves with its details. For this I think they will require about a month or at least a fortnight's time; and it will be impossible -- therefore to bring it into effect from 1st March next in the Bangalore District and Taluk Treasuries as proposed by Mr.Datta. Hence I would suggest that if the scheme is decided to be introduced, it may be done from 1st April instead of 1st March.

3. Even if the scheme is brought into effect fro...

from 1st April, I think that it is very desirable that for some time - say about a month - after its introduction, the District and Taluk Treasury officer should be given the help of an experienced accountant who has worked the scheme with Mr. Datta to clear their doubts and difficulties and put them and their staff in the way.

4. As regards the proposed reduction of the establishment I do not think it can be given effect to at once, as it will tend to dislocate work and may lead to serious difficulties. To what extent Mr.Datta's proposals for reduction of establishment can be given effect to and what modifications have to be made therein are matters in which it is impossible to express an opinion until the scheme is worked and tried for some time, as it is possible that in Mr.Datta's estimate of the establishment required to work the Treasuries according to his scheme might not have been based on a correct conception of the capabilities of the existing staff. I would therefore suggest that the existing staff be left undisturbed for two months, and the District and Taluk Treasuries directed to submit their proposals at the beginning of the 3rd month, as to how far the reduction of establishment proposed by Mr.Datta can be effected, regard being had to the conditions of work and the capabilities of the officials in each office.

5. In para 43 of his report Mr.Datta has suggested that the whole of the Treasury account establishment (in Taluk as well as District Treasuries) should be treated as a Provincial staff and placed under the Comptroller. One reason given by Mr Datta for this proposal is that the Deputy Co-

Commissioners who now control the Treasury staff attach very little importance to Treasury work. I do not know where Mr.Datta got his information on this point; but I think that every one who knows the real state of affairs cannot but question its correctness. I do not know if the procedure suggested by Mr.Datta - of placing all the accounts staff in the Taluk and District Treasuries under the direct control and subordination of the Comptroller - is in vogue anywhere in British India. But I may say that such a scheme will be quite unworkable as it will entail dual control and responsibility with all their attendant evils and disadvantages in respect of the Treasury work. Rather than have such a dual control , it will be better if Deputy Commissioners are completely relieved of all control and responsibility in respect of all District and Taluk Treasuries, and the Taluk and District Treasury Officers with their staff in all branches are placed entirely under the Comptroller in whom all responsibility for the work of the Treasuries may be vested.

6. With regard to the proposals to increase the pay of the Treasury staff, I quite agree as to the necessity for it; but the observations in this respect are not applicable to the Treasury staff alone and they apply with equal force to the officials in other branches as well, the work in which is no less heavy and onerous than in the Treasury. I would therefore suggest that the question of the revision of the pay of the whole of the estab-

establishment in all Branches may be taken together instead of attaching any undue importance and showing undue favour to members of the Treasury staff alone.

7. Finally, I wish to bring to notice the present inadequate accommodation in the District Treasury and in view of the additional work that will be thrown on it by the contemplated abolition of the Huzur Treasury as well as the Taluk Treasury, I urge the necessity for providing a separate decent building for the District Treasury commensurate with the importance of the Head-quarters of the State.

8. A note by the District Treasury Officer (Mr.M.Srinivasamurti) whose opinion was invited by me on Mr.Datta's note is appended for perusal.

S.Sundaraja Iyengar
For Deputy Commissioner,
Bangalore District.

L.S.R.
3.

Mr.Datta's note suggests:-

I. Simplification of accounts in the Taluk and District Treasuries.

II. Reduction of Head-quarter Taluk Treasuries and its amalgamation with the District Treasury.

III. Reduction of establishment in the District Treasuries, and

IV. Administrative control of the Treasuries.

Paragraphs 21, 24 & 25

I. Simplification of work.

A. District Treasury, Bangalore.

(1) All payments are made on cheques. The adjustments under various Heads(objection book advances, motor-car and other advances etc) are made in the Comptroller's Office and only net amounts are paid. This means maintaining only one Register instead of the several registers now maintained.

Para 23

(2). The District Treasury is not required to have any audit checks on Taluk payments hereafter.

Paras 26 & 27

(3). The District Treasury need not in future issue advices of R.T.R and cash orders to Taluks as Taluk Treasuries are authorized to issue R.T.R's to other Taluks and Dists.

Para 6

(4). The Taluk receipts of Head-quarter Taluks will have to be written up in the District Treasury daily. This involves additional work in the District Treasury.

Para 6

Excepting Land Revenue and Excise receipts no other receipts will be taken in future by

by the Head-quarter Taluk Treasury.
This throws additional work on the District Treasury.

Re-Compilation of Taluk Accounts in District Treasuries.

Paras 14 & 15

The separate District Ledger is thought unnecessary and the District Treasury is not required to prepare a classification of receipts ~~amounting~~ according to the proposal as the Taluk Treasuries prepare them and carbon copies of accounts are sent to District.

Paras 14, 15, 16

For payments one subsidiary Register with four sub heads is proposed and Taluk accounts compiled from the daily accounts sent from the Taluks.

Para 19

The procedure is explained in detail in para 19. This course simplifies compilation. But the check upon the Taluk Treasury receipts by the District Treasury from the independent compilation of accounts from daily accounts and chellans no longer continues, as the note contemplates that the check exercised by the Taluk and account office is -- quite ample. How far the Comptroller's office can exercise this independently of the District Treasury remains to be seen.

B. Working of Taluk Treasuries according to the proposed note.-

Para 20

The most important relief given to the Nagadi gumasta is the proposal to prepare copies of about a dozen accounts by means of carbon copies. They are B 16 from Registers 4,5,7,11,12,13 and20(Registers 1,2 3 and 9). This is a great saving of Nagadi

Nagadi Gumasta's time.

His spare hours can be utilized in the careful supervision of accounts and the preparation of carbon copies facilitates the submission of Taluk accounts to District -- Treasury.

Pages 7, 8, 9 give a list of Registers to be kept in the District and Taluk Treasuries and the accounts to be rendered to the Comptroller's Office.

This reduces the work and the abolition of Head-quarter Taluk Treasury at the District Head-quarters throws some additional work on the District Treasury.

II. The abolition of heavily worked Taluk Treasuries of Bangalore and Mysore may cause some inconvenience especially during the collection season, as the Head-quarter Treasuries are required to receive only Land Revenue and Excise receipts - which means almost all and no other receipts. These treasuries are required to send daily remittances to District Treasuries . Bangalore and Mysore may find it inconvenient to close the day's transaction in time.

The Bangalore District Treasury has not got enough accommodation for storing the coins thus received from Bangalore Taluk -- Treasury.

III. Establishment.

The work in the District Treasury having been reduced in accordance with the suggestion proposed, there may be some reduction in the establishment.

The work being new and the scheme being experimental in the Bangalore District, I venture to submit that the reduction may be gradual - throwing out as many hands as -- occasion demands after giving the proposal a trial for a few months. But the stamp Gumasta cannot be thrown out immediately as the District Treasury is a depot for supplying -- British Postage and Mysore Government Rev. stamps to the Sub-Treasuries.

The scale proposed is fair. This reduces the scale of pay of some shroffs.

IV. Administrative control.

This is a very weighty point and is beyond my sphere and comprehension. I am not aware of the existence of such a system, but for the good and efficient working of the Treasury, I think there should not be dual control. One master to serve is safe to the servant.

In conclusion, I beg to suggest that as it is possible while working the scheme as proposed, to meet with difficulties ~~and~~ timely advice and caution are necessary and ~~will~~ Government help towards the successful carrying out of the proposal, that Mr. Datta himself or his assistants may be made available as difficulties arise for immediate solution.

Submitted to the Deputy Comr
The Scheme may be tried in
Bangalore Distt - Mr. Dalla's note is also sub.
Mr. Sorensen may be
Distt Treasury Officer

Bangalore
21st Feb 1917.

Extract from the proceedings of the 7th meeting of the Finance Committee held on the 16th February 1917.

S u b j e c t

Simplification of work in District and Taluk ~~axdx~~ Treasuries and the reorganisation of their establishment.

Opinion of the Committee

As regards " Simplification of Work in District and Taluk Treasuries and the reorganisation of their establishment" the Committee thought that the scheme may be given effect to in the District of Bangalore from the 1st march 1917 and that necessary instructions might issue from the Financial Branch the draft being submitted to Dewan for approval.

Extract

Sd/ J.S. Chakravarti
Secretary, Finance Committee

Annexure to Council Resolution No. 2

Proceedings of the Government of His Highness the Maharaja of Mysore.

R e a d:-

S. T. Government Order No. Fl. 4633 - 5/ G.F. 170-16-2 dated 19th February 1917 and No. Fl.4730-3 / G.F.170-16-7 dated 26th February 1917 approving generally of the proposals of Mr. K.L. Datta, Special Officer regarding simplification of work and revision of forms and registers in District and Taluk Treasuries, sanctioning the proposed arrangement in the first instance in the Bangalore District Treasury with effect from 1st April 1917, and reserving for separate consideration the administrative changes suggested regarding the provincialisation of the Treasury Staff and the transfer of the control from the Revenue Commissioner to the Comptroller etc.,

---

Order thereon. H 8075-85 & 27 June 17 / G.F.238=16-11

The suggestions made by Mr. Datta in his note dated 2nd February 1917 are calculated to avoid duplication of work between the District and Taluk Treasuries and to simplify the treasury procedure in the matter of receiving and paying money and of compiling the accounts. The new scheme introduced in the first instance in the Bangalore District Treasury has been found to be working satisfactorily, and as a result of it, there has been a considerable reduction in treasury work both at Head Quarters and in the Taluk Treasuries of the

the District. Government are therefore pleased to direct the adoption of this new procedure in all the other treasuries in the State with effect from the 1st July 1917. The essential features of the scheme are described in Appendix A to this order.

Secretary to Government,
General Department.

To

The Comptroller to Government.
" Revenue Commissioner in Mysore.
" Deputy Commissioners of Districts.
Mr.K.L.Datta, Special Officer.

Copy to Branches I and II.

B.K.M.

Subject.

Simplification of work in the District and Taluk Treasuries.

A

The Final note of 1st Member.

In his note dated 2nd February 1917, Mr.K.L. Datta, Special Officer, made certain suggestions for simplifying the work in District and taluq - Treasuries, and also recommended a reorganisation of the establishments.

2. The subject was considered by the Finance Committee consisting of the Second Member and myself on the 16th February 1917, and the opinion of the committee, which was concurred in by the Financial Secretary was as follows:-

B.

"As regards simplification of work in District and Taluq treasuries &c, the scheme may be given effect to in the district of Bangalore fr 1st March 1917. Necessary instructions may be issued by the Financial branch, the draft being submitted to the Dewan".

3. The scheme was accordingly brought into effect from 1st March 1917, the date being subsequently altered to 1st April 1917 at the instance of the Revenue Commissioner.

C

4. This action was approved of in Council on 22nd March 1917 and the new scheme of simplification of treasury procedure was proposed to be - given effect to in all the treasuries of the - state other than Bangalore from 1st July 1917. Meanwhile a draft was asked to be prepared for consideration in Council.

5. The other question dealt with in Mr.Datta's note viz., the reorganisation of the treasury - establishment including its provincialisation - under the control of one central officer viz., the Comptroller, was reserved for further consideration. The scheme will be considered six months hence.

6. The -

E

6. The draft order ~~prepared~~ proposing to give effect to the new scheme of simplification of work in all the treasuries from 1st July 1917 prepared in accordance with the opinion of the Council and ~~xxxxxxxx~~ scrutinised by Mr. Datta was submitted to Council for consideration.

F

7. The Financial Secretary for reasons recorded in his note dated 15th June 1917 expressed himself in favour of trying the new arrangement for six months in the Bangalore District before extending it to the other Districts.

G

8. Thereupon I noted as follows on 16th June 1917:- "The scheme may be given effect to as proposed in the draft order. There is nothing to prevent us to revert to the old system if at the end of one year it is found that the new scheme is not working as satisfactorily as it should."

H

9. The subject was considered in Council on 21st June 1917 and their resolution aggreeing to the issue of the annexed draft order may be graciously approved.

22nd June 1917

Office of the Deputy Commissioner,
Kolar District,
Dated Kolar, the 19th July 1917.

From

B. Venkoba Rao, Esquire, B.A.,
Offg. Deputy Commissioner,
Kolar District.

To

D. M. Narasinga Rao, Esquire, B.A., B.L.,
Secretary to the Government of Mysore,
General Department, Bangalore.

Sir,

Adverting to Government Order No.Fl. 8075-85--G.F. 238-16-1 dated the 27th ultimo, regarding the simplification of treasury procedure, I have the honor to state that appendix A to the above order re- the essential features of the Scheme has not yet been received in this office and am to request that the same may be sent at an early date.

I have the honor to be,
Sir,
Your most obedient servant,

for Offg. Deputy Commissioner,
Kolar District.

K.T.R.

& REP. O...
2 JUL 1917

W.D. 0244—GPB—6,00,000—19-5

From ..... 191.

D 1

The Deputy Commissioner,
Kolar District.

To

The Secretary to the Govt.
of Mysore, Gnel. Dept.,
Bangalore.

Dated 19.7.17

Despatched

Received

General No. Ref. H.C. 1877
No. 16-17

Enclosure No.

Requesting for the supply of appe
A referred to in Govt: order No.
2l 8075-85-G.T. 238-16-1 dated
the 27th ultimo regarding the
simplified system of treasury
procedure.

G.R.S. 28]

File No. 97 170/16
Serial No. 12

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 191 .

Date of issue 20/7

Signed by M Srinivasaiyangar

READ—

Govt order No. Fl. 8075-85/G.7
170
238-16-11 dy 27th June 1917 sanctioning
introduction
the adoption in all Districts of the
new procedure in regard to Simplification of work and revision of
ORDER THEREON.—No.
forms and registers in District
and Taluk Treasuries.

2. Letter No. 116/T.A.M 5430
dated 3rd July 1917 from the Comptr
to Government suggesting the desira

over.

SUBJECT.

GPB—50,000—1-12-12

- bility of bringing the new procedure into force from 1st August 1917 so as to allow sufficient time before 1st July 1917 for detailed instructions in the matter being issued to all the Treasuries in the state.

order :- H. 128-69/67 170-1612 & 10/7/17

The Comptroller's proposal is approved.

10/7/17

for Chief Secretary.

To The Comptroller to Govt.
Other Secretaries to Govts
Heads of departments
Deputy Comrs of Districts

Copy to Br I

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

Simplification of Work and Revision of Forms and Registers in District and Taluk Treasuries.

Approves of the suggestions of the Special Officer, Mr. K. L. Datta, M.A., regarding the ——.

W. D. 3049—GPB—18-7-17—600

Simplification of Work and Revision of Forms and Registers in District and Taluk Treasuries.

No. FL. 8075-85—G. F. 170-16-11, DATED 27TH JUNE 1917.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

READ—

Government Order No. Fl. 4633-5—262-16-2, dated 19th February 1917, and Fl. 4730-3—G. F. 170-16-7, dated 26th February 1917, approving generally of the proposals of Mr. K. L. Datta, Special Officer, regarding simplification of work and revision of forms and registers in District and Taluk Treasuries, sanctioning the proposed arrangement in the first instance in the Bangalore District Treasury with effect from 1st April 1917, and reserving for separate consideration the administrative changes suggested regarding the provincialisation of the Treasury Staff and the transfer of the control from the Revenue Commissioner to the Comptroller, etc.

Order No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

The suggestions made by Mr. Datta in his Note dated 2nd February 1917 are calculated to avoid duplication of work between the District and Taluk Treasuries and to simplify the treasury procedure in the matter of receiving and paying money and of compiling the accounts. The new scheme introduced in the first instance in the Bangalore District Treasury has been found to be working satisfactorily and as a result of it, there has been a considerable reduction in treasury work both at Headquarters and in the Taluk Treasuries of the District. Government are therefore pleased to direct the adoption of this new procedure in all the other treasuries in the State with effect from the 1st July 1917. The essential features of the scheme are described in Appendix A to this Order.

D. M. NARASINGA RAO,
Secy. to Govt., Gen. Dept.

To—The Comptroller, Mysore Government.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.
Mr. K. L. Datta, Special Officer.

Exd.—C. R.

No. FL. 8075-85—G. F. 170-16-11, DATED 27TH JUNE 1917.

APPENDIX A.

Work in Treasuries.

The main features of the revised procedure are :—

1. The Taluk Treasuries at Headquarters of Districts will cease to be paying offices and the only sums payable to Government which they will receive will be collections of Land and Excise Revenues and recoveries on account of Land Improvement and Takavi loans. All other sums payable to a Government Treasury at Headquarters of Districts will be required to be paid direct into the District Treasury itself.

2. The other Taluk Treasuries will keep their accounts more methodically in printed books and registers and much of the copying work performed under the present procedure will be saved.

3. The District Treasury will be relieved of the upkeep of special registers for deductions from bills on account of Insurance, Provident Fund, House-building advances, Motor advances, retrenchments made by the audit office, etc., of the upkeep of separate volumes of ledgers for receipts for each taluk; and of the laborious system of compilation of accounts now in force.

Receipts and Payments at Headquarters of Districts by Taluk Treasuries.

4. The work of the Headquarters Taluk Treasury of each District will be substantially reduced. No payment will be made at these treasuries and no collections received other than those relating to Land Revenue and Excise and recoveries on account of Land Improvement and Takavi Loans. In the case of these items of revenue, the collections will continue to be paid into the Taluk Treasuries with challans in duplicate, one copy being sent to the revenue clerk and the other retained by the Taluk Treasury shroff. The challans for Takavi and Land Improvement Loans should contain all the information required to be submitted to the audit office (*i.e.*,) the name of the party, the date of the original advance, amount due, amount paid for principal and for interest separately and the balance due. A simple register in Form A I should be maintained by the Taluk shroff showing these collections challanwar. The register together with a carbon copy of it and the challans together with the total amount received by him will be taken by the shroff to the District Treasury every day at about 3 P.M. The Treasurer of the District Treasury will acknowledge receipt of the amount paid by the shroff in the latter's collection register, stating the amount received in words and retaining the carbon copy of the register as well as the challans and discharge the shroff the same day. The latter will bring back his collection register and will record his next day's transactions on the next page of the same register. In the collection season, the District Treasury will be kept open a little longer for the receipt of the collections at the taluk. A separate chest will also be given to the Taluk shroff to keep his collections pending their shroffage at the District Treasury, should the Treasurer of the District Treasury be unable to shroff the coins brought in by the Taluk shroff on any particular day.

Receipts and Payments at other Taluk Treasuries.

5. As regards other Taluk Treasuries, payments made by them need not be classified in greater detail than to separate them into two main classes, namely :—(1) Bills and vouchers for salaries, establishment, travelling allowance, contingencies, etc., and (2) payments on account of deposits, Local and Municipal Funds, Post Office, etc., for which separate balanced accounts are maintained in taluks. The sums received at Sub-Treasuries may be sub-divided into two main divisions, namely :—

Record of transactions at Taluk Treasuries.

(1) Receipts under service heads, *e.g.*, Land Revenue, Excise, Assessed Taxes, Stamp Revenue, Courts of Law, Police, Education, Agriculture, Industries and Commerce, Pension Contributions, Public Works receipts, etc., and

(2) Receipts on account of debt and deposit transactions such as Revenue deposits, Judicial deposits, Local Funds, Municipal Funds, Cash receipts on account of Life Insurance Premium, Post Office, etc.

6. For debt and deposit transactions, separate detailed subsidiary registers should continue to be maintained as at present, but for receipts under service heads there should be subsidiary registers in Form A in which separate sets of pages should be set apart for each class of receipts such as—Land Revenue, etc., with separate columns for each necessary detailed head.

7. The cash book is the most important register and it should be clearly understood that no receipt or payment is to be entered in it directly. Every transaction must be first posted

in a subsidiary register and the daily total, even in cases in which there is only one transaction of the kind, should then be posted into the cash book. The latter should of course be opened and closed every day and the closing balance verified as at present.

Receipt of money at taluks.

8. As soon as any money is presented at a Taluk Treasury with a challan, such challan, if it is for an item of revenue for which detailed collection registers are maintained in the Taluk Office, should be passed by the taluk clerk concerned, and after it has been posted in his collection register, the challan passed by him should be taken to the nagadi clerk. If no collection register is maintained in the Taluk Office for items of the kind sought to be paid in, the challan should be presented to the nagadi clerk direct. In all cases, the amount of the challan should be entered by the nagadi clerk in the proper subsidiary register under the proper head and after the challan has been passed and initialled by him, the amount should be received by the shroff. The daily totals of the different sections of the subsidiary registers of revenue should be first abstracted in a register of daily totals of revenue in Form B and the grand total of this register should be carried to the cash book every day which will thus be only an abstract of daily totals of all the subsidiary registers. The same procedure should be followed in regard to departmental receipts and departmental cheques, *i.e.*, receipts and cheques appertaining to the Forest, Survey and Railway Departments. There should be a separate sub-register for each of these departments showing the receipts on the left-hand side and the payments on the right-hand side and the daily totals should be carried to the register of daily totals of departmental receipts and payments and the daily grand totals from this register, *i.e.*, one figure for total departmental receipts and one figure for total departmental payments for the day should be posted into the cash book. In all other cases, the daily totals of both receipts and disbursements will be obtained direct from the subsidiary registers and posted against the corresponding heads printed in the cash book form. The daily and monthly cash accounts will be simple copies of the entries in the cash book for the day and the totals for the month respectively.

Daily and monthly accounts to be rendered by Taluk Treasuries.

9. Carbon copies of the entries in all the registers should be made at the same time. The original copies of those mentioned in list B should be sent daily to the District Treasury together with a copy of the cash book in Form E, while the carbon copies should be retained in the office. Care should be taken to see that all carbon copies are made legibly. The registers for deposits and Local and Municipal Funds and of revenue need not however be sent daily but should be sent only monthly on the last day. The original copies of the subsidiary registers showing details of miscellaneous unclassified receipts should be sent daily accompanied by the challans concerned and copies of the register showing payment of salary, etc., bills should also be sent daily supported by the vouchers. At the end of the month all the sub-registers should be totalled and a monthly account showing these totals both on the receipt and payment sides should be sent to the District Treasury in Form E, accompanied by copies of the subsidiary registers for revenue receipts, of the register of daily totals of revenue, receipts and payments of deposits and Local and Municipal Funds payments. A list of the accounts to be submitted to the District Treasury daily and monthly will be found in list B given in para 18. As regards transfer transactions, they should be recorded both in the Taluk and the District Treasury in a special register (Form G) which should show both the head 'debited' and the head 'credited,' the nature of the transaction and the number of the challan or voucher with reference to which the transfer adjustment is made. At the end of the day the total amount thus adjusted by transfer should be arrived at in the register and if this amount is deducted from the total receipts and the total payments of the day, as shown in the nagadi clerk's or accountant's cash book, the net receipts and payments should agree with the receipts and payments shown in the shroff's or treasurer's cash book. After a transfer transaction has been recorded in the transfer register, it will, of course, be posted in the subsidiary register concerned, with a quotation of the number of the entry in the transfer register and will pass into the nagadi clerk's or accountant's cash book through the subsidiary registers. No entries will be made from the transfer register in the cash book direct.

10. There will be six registers for recording the transactions of the various funds, as noted in the margin, in which receipts and payments should be noted in chronological order. Balances will be struck for each municipal fund only, after each transaction. Each register provides for three columns one of which should be used for recording the transactions of one fund of the class and the daily totals of these registers should be carried to the respective columns of the "Register of daily totals of Municipal, Local and other Funds," for which a separate form has been prescribed. The daily totals of this register and not of the six separate registers, will be posted in the cash book.

1. Municipal Funds (one column for each Municipality).
2. District Funds and Kolar Gold Fields Sanitary Board Fund.
3. Muzrai Funds.
4. Irrigation and Supari Cess Funds.
5. Mysore University Fund.
6. Village School Funds and Village Improvement Funds.

11. Items, such as the following, for which no provision is made in the several registers should be brought on the "Register of unclassified receipts." A complete list of items which

should be included in this register will be found under note 3 of the instructions printed on the Treasury cash account form. The following are a few examples only.

1. Contributions from Municipal and District Funds on account of Local Fund Dispensaries.
2. Sale proceeds of school books, maps and other publications.
3. Contribution from Municipal Funds on account of Educational Institutions.
4. Contribution from Municipal Funds on account of Muzrai Funds.

12. As regards payments, the net cash payment only should be entered in the register of salary, establishment, etc., bills paid and the practice of charging gross amounts of bills and crediting *per contra* the several deductions made in the vouchers should be discontinued. There will be only two exceptions to this rule of net debits. In the case of Local Funds, the gross amount of a voucher will be charged and posted in the register for the Local Fund concerned and the deductions credited to the proper head of account, and where a deposit is subject to abatement, the full sum must be charged and shown in the deposit register concerned and the sum abated brought to credit under the proper head of account. The deductions should however be passed through the register of transfer transactions.

13. Under this procedure, only cash receipts of Insurance premium and of Provident Fund subscriptions, etc., should be posted into the Subsidiary Register No. 17 referred to in list 'A' below and not amounts deducted on such account from salary or establishment bills. Such deductions should not be brought on the accounts of the Treasury at all.

14. In regard to salaries and establishments, the procedure laid down in Rules 93 and 95 of the Taluk Treasury Manual will no longer be followed. No orders regarding changes in establishments will, in future, be communicated by the Comptroller to the Treasury, nor need any special detailed register be maintained for recording such changes. As regards salaries of Gazetted Officers, the net amounts shown in the salary slips, as payable to the officers, need only be shown in the Treasury or Sub-Treasury register in which one horizontal line should be set apart for each officer and the dates on which the twelve months' salaries are disbursed should be noted in twelve monthly columns. The amounts need not be noted nor should any registers be maintained for the deductions made.

15. As regards Public Works receipts and payments, a revised procedure will be followed with effect from 1st August 1917. All receipts by Public Works Officers paid into treasury will be accompanied by challans in which the detailed heads of classification will be specified. The amounts will be classified against the final heads of revenue in the Treasury accounts and the head 'Remittances' will not be used for this purpose. A subsidiary register in form 'A' similar to that for Land and other Revenue heads will be maintained for them in each treasury and each item of Public Works receipt will be posted under the detailed head concerned. The daily total of this subsidiary register will be carried to the register of daily totals of revenue as in the case of the other revenue heads and the grand total of revenue for each day will be posted from the latter register into the cash book. At the end of each month, a consolidated treasury receipt should be sent to each Executive Engineer, in which the monthly total under each detailed head of Revenue should be entered together with a quotation of the number of challans against each entry. The amounts of the challans need not be entered in detail, as they would have been sent already to the Executive Engineer.

16. As regards payments, with effect from 1st August 1917, no letters of credit will be issued by the Comptroller in favour of Public Works Officers and no cheques will be drawn by such officers, against letters of credit. Cheques bearing a later date than the 31st July 1917, issued by officers of the Public Works Department should not be cashed by Treasuries. Bills in favour of contractors or pieceworkers and bills in recoupment of permanent advances will be presented at the Treasury duly passed by Executive Engineers of the respective Divisions for payment of specific amounts at the Treasury and these will be paid by the Treasuries at which they are made payable and the amounts paid will be debited to "Public Works Bills Payable" in the accounts of the Treasury. A separate head "Public Works Bills Payable" will be opened in the cash book as well as in the Treasury Accounts.

Whenever a Public Works work voucher is made payable by an Executive Engineer or other Public Works disbursing officer, at a Treasury, to a person not in Government employ the order for payment will be contained in a pay order sheet attached to the detailed bill and containing a printed groundwork similar to a cheque form and the order for payment will be recorded on this groundwork under the signature of the officer concerned specifying, as in cheques, the actual amount to be paid by the Treasury. Treasury Officers should be careful not to pay any amounts to an outsider on account of the Public Works Department except on a bill to which a pay order sheet of the form described above is attached. They will refuse payment unless both the bill and the pay order sheet are presented. They should also be careful, before making payment to see that there is a duly stamped acknowledgment of the payee either on the bill or the pay order sheet.

17. The Executive Engineer will maintain a pass book which will show on the credit side the bills passed for payment by him and on the debit side the bills actually paid by the Treasury. On the 2nd of every month the Executive Engineer will send it to the District Treasury Officer with the credit side written up for the past month. The Treasury Officer will then have the bills paid by him as well as by his Sub-Treasury Officers during the month entered in it on the payment side from his subsidiary register, the total verified with his lists of payments and then return the book to the Executive Engineer to enable the latter to arrive at the amount of bills passed by him, but not cashed at the Treasury. Pass books should be sent to the treasury at convenient intervals to be written up in order to avoid pressure on the Treasury at the end of the month. This pass book will take the place of the present one which will be continued as long as the cheques already issued by the Public Works Officers before the 1st August are paid at the Treasury. Thereafter it will be discontinued. Executive Engineers may make work bills payable at Taluk Treasuries. When work bills are made payable at Taluk Treasuries, the officers in charge of these Treasuries will pay the amounts mentioned to the persons named in the pay order of the Executive Engineer, taking an acknowledgment of the party duly stamped, if necessary, on the bill itself. Such payments will be charged in the Taluk Treasury Accounts also under the head "Public Works bills payable" and included in the bi-monthly lists of payments. When more than one Executive Engineer draws on the same treasury, the Treasury Officer will maintain separate registers of Public Works Revenue and Public Works Bills payable for each such officer and registers of daily totals of receipts and payments to arrive at the grand totals of receipts and payments on account of Public Works Department for each day to be posted into the register of daily totals of revenue and the cash book, respectively.

18. The registers to be maintained by Taluk Treasuries and the accounts to be rendered by them are as follow :—

A. Registers to be maintained at Taluk Treasuries.

1. Registers of revenue receipts in which separate sets of pages should be set aside for each class of revenue, there being separate columns for each detailed head under which the revenue is to be classified—Form A.
2. Register of daily totals of revenue—Form B.
3. Receipt registers of Revenue deposits and Judicial deposits of different Courts.
4. Register of repayments of deposits.
5. Register of cash orders issued.
6. Register of cash orders paid.
7. Register of Gazetted Officers drawing salary at the Taluk Treasury.
8. Register of payments on account of salary, etc., bills and miscellaneous payments.

8(*a*). Register of remuneration to shanbhogs and patels.

9. File of permanent payment orders for pensions.
10. Register of payments on account of pensions. (With separate columns for different classes of pension).
11. Registers of receipts and payments on account of Local Funds, Municipalities, etc., with separate columns for each Local Fund and Municipality, both on the receipt and payment side. (Form C.)

11(*a*). Register of daily totals of municipal, local and other funds.

12. Register of receipts and payments from and to the Post Office. (Form I).
13. Register of H. M's Jamakarch accounts.
14. Registers of receipts and charges relating to 'Forest' 'Survey' and 'Railway Department.' (Form I.)

15(*a*). Register of P. W. bills payable.

15(*b*). Register of "Daily Totals of P. W. Bills payable," where necessary.

16. Daily totals of Departmental receipts and payments. (Form J).
17. Register of miscellaneous receipts such as advances, Life Insurance Premia recovered in cash, etc.
18. Cash book. (Form D.)

B. Accounts to be rendered by Taluk Treasuries to District Treasuries.

Daily.

19. A cash account in Form E.
20. Original copies of registers Nos. 5, 6, 8, 12, 13, 14, 15(*a*) and 17.
21. Challans for receipts in registers Nos. 5, 12, 13, 14 and 17.
22. Vouchers entered in registers Nos. 6, 8, 12, 13, 14 and 15(*a*).

Bi-monthly and Monthly.

23. A cash account in Form E showing on the receipt side the totals from registers 1, 3, 5, 11, 12, 13 and 14 and 17 and on the payment side, the totals from registers 4, 6, 8, 8(*a*), 10, 11, 12, 13, 14, 15 (*a*) to be sent without fail on the first of the month following that to which it relates.

24. Original copies of registers 1, 2, 3, 4, 8(*a*), 10 (bi-monthly) 11 (*a*) and 15 (*b*), and payment side of 11, with vouchers for entries in registers 4, 10 and 11. The first list with the necessary accompaniments should be sent invariably on the 11th and the 2nd list on the 1st of the following month.

Receipts and Payments at District Treasuries.

19. The compilation section of the District Treasury will be abolished. The classification of the receipts and charges now carried out in that section which involves a lot of duplication of work will be carried out direct in the Accountant's section. A register in form 'A' with detailed heads should be maintained in the Accountant's section and when the challans are tendered, they should be posted directly into this register and the daily totals should be carried first to an abstract in form 'B' as in Taluk Treasuries and the grand total of this should be posted daily in the cash book, which should be in form 'D.' The ledger now maintained for the headquarters Treasury in the compilation section should be discontinued. So far as the transactions at headquarters are concerned, they will be recorded more or less in the same forms as in the case of those of Taluk Treasuries.

20. As explained already, copies of the subsidiary registers maintained at Taluk Treasuries and the corresponding challans should be sent to the District Treasury at the end of the month with the monthly accounts. The District Treasury should post only the daily totals under each head in a subsidiary register in form 'D' for each Taluk Treasury from the accounts received daily. When the monthly accounts are received from the Taluk Treasuries, the monthly total in the Taluk subsidiary register under the respective head should be examined with the corresponding total shown in the extract received from the Taluk Treasury and if the totals correspond, the sub-treasury extract need not be examined in detail. If however they disagree, the sub-treasury extract as well as the extract from the register of daily totals of revenue, should be examined to trace the cause of the difference. The monthly totals of schedules received from the taluks should then be posted in the headquarters subsidiary registers below the monthly totals for Headquarters under the detailed heads under each major head, and the grand totals of the District, including taluks, arrived at and posted into the District cash account intended for the Comptroller. The subsidiary registers for both headquarters and taluks will be sub-divided into separate volumes of convenient size.

21. The daily schedules of unclassified miscellaneous items should be checked with the challans and classified in a separate subsidiary register. If any items cannot be classified even at headquarters they should be posted in a separate register and an extract of this register should be sent with the monthly accounts to the Account Office.

Compilation of payments at Headquarters.

22. As regards payments at Headquarters, there should be one subsidiary register for payments made on bills, sub-divided into the following parts :—

(*a*) Salary and T. A. bills of gazetted officers including P. W. Officers.
(*b*) Establishment bills of officers on provincial or circle scale including P. W. Officers.
(*c*) Other Establishment, T. A., contingent and other miscellaneous bills for which no balanced accounts have to be maintained at treasuries.
(*d*) Fixed remuneration to shanbhogs and patels.
(*e*) Public Works work bills.

As in the case of taluks, the net cash payments only should be entered in the subsidiary register. The receipts and payments relating to P. W. D. should be accounted for in the same way as in the case of Taluks and the debit side of the Pass Book written up by the District Treasury office as explained already.

23. There should also be separate sub-registers as at present for cheques of different departments, for repayments of deposits, remittance transfer receipts, supply bills, Local Funds, Municipal Funds, Post Office, and other payments for which separate schedules have to be submitted to the Comptroller and for which separate balanced accounts are maintained at the Treasury. As soon as each such document is presented at the Treasury for payment, it should be entered in the sub-register concerned and the document should be passed for payment by the Accountant and the Treasury Officer, after comparison with the corresponding entry in the subsidiary register. The vouchers should then be paid by the Treasurer.

Treasurer's Accounts.

24. The Treasurer should maintain only a cash book in which he should enter his receipts and payments in chronological order as each transaction takes place. No attempt at any classification need be made by him.

Compilation of payments at taluks.

25. As regards compilation of payments at taluks, immediately the daily accounts are received from Taluk Treasuries, all the payment vouchers received from all the taluks including payments under classes *a*, *b*, *c*, *d* and *e* but excluding those for which separate balanced accounts are maintained, should be numbered every day in one consecutive series for the whole month. They should then be posted one by one in the taluk subsidiary register of payments maintained at the District Treasury in the same form as the subsidiary register maintained for the Headquarters transactions, the only difference being that the latter has only one column in the register, whereas the taluk register should have as many columns as there are taluks and the amount of each voucher should be posted in the column for the taluk concerned. The subsidiary registers for these payments both at Headquarters and taluks should be posted by means of carbon paper, so that the Comptroller's copies would be ready simultaneously as the registers are being written up. At the end of the month, the total of these payments for each taluk should be compared with the total shown in the monthly account received from the taluk concerned.

26. For the other classes of payments mentioned in the preceding para, the total daily payment at each taluk under each head should be entered in the respective taluk register in Form D under the head concerned. At the end of the month, each taluk will send copies of these registers as mentioned already and the totals of these should be compared with the monthly totals of the registers maintained at Headquarters and the copies of the taluk registers should be sent in original to the Account Office together with similar copies of the registers maintained for Headquarters Treasuries.

27. The registers to be maintained at District Treasuries and the accounts, etc., to be rendered to the Account office will be as follow :—

C. Registers to be maintained at District Treasuries.

For Headquarters Transactions.

1. A register of revenue receipts in which separate sets of pages should be set aside for each class of revenue, there being separate columns for each detailed head under which the revenue is to be classified in Form A.
2. Register of daily totals of Revenue. Form (B).
3. Receipt registers of deposits of different kinds and different Courts (C. A. C. form).
4. Registers of repayments of deposits (C. A. C. form).
5. Register of cash orders issued on each Taluk Treasury.
6. Register of cash orders paid on account of each taluk.
7. Register of Gazetted Officers drawing salary at headquarters of District Treasuries.
8. Register of payments of salary and travelling allowance bills of Gazetted Officers.
9. Register of payments of bills for Establishments on Provincial or Circle scales.
10. Register of payments of establishment bills, travelling allowance bills of all establishments and contingent and other miscellaneous bills, excluding work bills of the Public Works Department.

10(*a*). Register of remuneration to shanbhogs and patels

10(*b*). Register of Daily totals of registers 8, 9, 10 and 10(*a*).

11. Register of payments of Public Works Bills payable.

11(*a*). Register of Daily totals of Public Works Bills payable, where necessary.

12. File of permanent pay orders for pensions payable at Headquarters.
13. Register of payments on account of Mysore pensions (with separate columns for the different classes of pension—Form H).
14. Registers of receipts and payments on account of Local Funds and Municipalities with separate columns for each Local Fund and Municipality both on the receipt and payment side. (Form C).

14(*a*). Register of Daily totals of Municipal, Local and other funds.

15. Register of receipts and payments from and to the Post Office. (Form I.)
16. Register of H. M.'s. Jamakarch Account.
17. Register of miscellaneous receipts, such as Advances, Life Insurance Premia in cash, etc.
18. Registers of receipts and charges relating to Forest, Survey and Railway Departments (Old register may be continued, where more than two offices have transactions at the Treasury).
19. Daily totals of departmental receipts and payments.
20. Register of Remittance Transfer Receipts issued.
21. Register of Remittance Transfer Receipts paid.
22. Register of Supply Bills issued.
23. Register of Supply Bills paid.
24. Cash Book. (Form D).

No. FL. 8075-85—G. F. 170-16-11, DATED 27TH JUNE 1917.

D. Registers to be maintained at District Treasuries for the compilation of Taluk Treasury Accounts.

To be posted daily.

1. An abstract cash account of each Taluk Treasury in Form E.
2. A detailed book of payments on account of salary, etc., bills in which separate sets of pages should be set aside for each of the following kinds of payments and there should be separate columns in every case for each taluk:—
   (*a*) Salary and Travelling allowance of Gazetted officers.
   (*b*) Bills for establishments on Provincial or Circle Scale.
   (*c*) Establishment bills, travelling allowance bills of all establishments, contingent bills and other miscellaneous bills excluding work bills of the Public Works Department.
   (*d*) Register of remuneration to shanbhogs and patels.
   (*e*) Public Works work bills.
   In the above four cases, each bill or voucher should be posted in the register as a separate item.
   (*f*) Daily total of the above four classes of payments made at each Taluk Treasury.

E. Registers to be maintained at District Treasuries for the consolidation of the Accounts of Headquarters and Taluk Treasuries.

To be posted monthly.

At the end of every month, the totals of the receipts as shown in the monthly cash accounts received from Taluk treasuries should be posted in the corresponding registers in list C and monthly grand totals for the whole treasury including taluks should be obtained. Similarly in the case of payments, the bimonthly totals from the registers in list D should be posted in the corresponding registers in list C and bimonthly totals for the whole treasury including taluks should be obtained. These totals should then be posted into the cash account and the lists of payments. In the case of the latter, separate grand totals should also be made every month from the 1st to the 10th and from the 11th to the last day of the month.

F. Accounts and Vouchers to be rendered to the Account Office.

1. Bimonthly copies of registers 8, 9, 10, 11, 13, 15, 16, and 18 of list C and registers 2(*a*), 2(*b*), 2(*c*), and 2(*d*) of list D, with vouchers including taluk transactions to be sent on the 14th of the month. The second list should show also monthly totals including taluk transactions of registers 11, 14, 15, 16, 18, 21 and 23 and should be despatched invariably on the 5th of the following month.
2. Original bimonthly copies of register 10 in list A received from Taluk Treasuries with the vouchers to be sent on the 14th of the month and the 5th of the following month.
3. Monthly cash account showing the monthly totals including taluk figures of the receipts shown in registers 1, 3, 5, 14, 15, 16, 17, 18, 20 and 22 of list C under all the detailed heads contained in the registers to be sent on the 5th of the following month.
4. Monthly copies of registers 3, 4, 5, 6 and 20 to 23 and payment side of 14, of list C with payment vouchers in support to be sent on the 5th of the following month.
5. Original monthly copies received from Taluk Treasuries of registers 3, 4, and 11 (payment side) of list A to be sent on the 5th of the following month.

NOTE.—Copies of registers 3, 4 and 16 of list C will not be made by carbon paper. Separate copies in ink should be made out in these cases.

If any Treasury Officer considers it necessary to open any new subsidiary registers, he should do so only with the previous sanction of the Comptroller and his approval of the form in which the register is to be maintained.

28. It should be adopted as a general principle that any check which is exercised at the Taluk Treasuries and any detailed registers which are maintained at the Taluk Treasuries need not be exercised or maintained again at headquarters. Thus a detailed check is exercised at each Taluk Treasury for repayments of deposits. Such a detailed check is unnecessary at headquarters again. The check exercised at the Taluk Treasuries and in the Account Office should be quite sufficient.

29. The registers required for use in District and Taluk Treasuries should be obtained by indent on the Superintendent of the Government Press, Bangalore.

No. FL. 8075-85—G. F. 170-16-11, DATED 27TH JUNE 1917.

30. A few miscellaneous points should also be noted by the Treasury Officers :—

(1) In future no advice need be issued in the case of Remittance Transfer Receipts issued by one Treasury upon another, except in cases where the amount of the Transfer Receipts exceeds Rs. 500.

(2) Taluk Treasuries except those at headquarters of Districts are authorised to issue Remittance Transfer Receipts on other District Treasuries, as well as on all other Taluk Treasuries direct, on account of the public service, local bodies and co-operative societies. Taluk Treasuries will, for such purposes, issue cash orders on their headquarter treasuries, if necessary.

(3) No counterfoils of Remittance Transfer Receipts showing their number, date of issue, etc., need in future be kept.

(4) There should in future be only one register of Remittance Transfer Receipts where the issues on all districts should be noted one after another in chronological order.

The present rules with regard to supply bills will continue.

(5) Cash orders or Remittance Transfer Receipts will not in future be issued in order to enable amounts collected by one court in favour of a litigant being paid to another court.

(6) As regards items credited under deposits, the final head of revenue concerned should as far as possible be credited direct instead of the items passing through the deposit account. Crediting items of revenue to the deposit head pending completion of formalities is against all principles of account and should be discontinued.

(7) The funds placed at the disposal of the Revenue Survey Department by means of letters of credit are at present apportioned among the several subordinate officers who draw the full amount allotted to them and keep it under revenue deposits and draw funds from time to time on refund orders. This is irregular. The funds should be drawn from the Treasury by cheques only as they are required for actual disbursements.

(8) Revenue money orders received in payment of revenue should be passed through the adjustment register being credited to the revenue head concerned by *per contra* debit to the Post Office. They will then be entered in the subsidiary registers for Post Office and for the revenue head concerned.

No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

FORM A I.

Register of daily collection at the.....Taluk Treasury.

Date	Challan No.	From whom received	Recoveries on account of Land Improvement and Takavi Loans	Land Revenue	Excise	Total of daily collections
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM A.

I—Land Revenue.

Date	Challan No.	Name of Payer	Land Revenue			Miscellaneous taxes		Interest	
			Assessment on lands	Quit-rent of minor inam villages including Kayamgutta	Miscellaneous	Mohatarfa in rural areas	Assessment on vacant sites	On arrears of Land Revenue	On Miscellaneous taxes
1	2	3	4	5	6	7	8	9	10
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.

Date	Challan No.	Name of Payer	Miscellaneous				Local Funds			Daily total carried to Register of daily totals of Revenue
			Sale of sites	Acreage contribution	Rent of salt pans	Other items	Local cess	Supari cess	Irrigation cess	
			11	12	13	14	15	16	17	18
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM B.

Register of Daily Totals of Revenue of the.....Taluk Treasury for the month of.....191

Date	Land Revenue	Excise	Assessed taxes	Stamps	Registration	Interest	Scientific and miscellaneous departments	Courts of Law	Jails	Police
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Education	Agriculture	Industries and Commerce	Medical	Sanitation and Vaccination	Receipts in aid of Superannuation allowances and pensions	Stationery and Printing	Miscellaneous	Army	Public Works	Daily total carried to cash book
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

FORM C.

Subsidiary Register of Receipts and Payments.....Taluk Treasury under Local and other Funds for the month of.....1917.

Receipts.

Date	Challan No.	Payer's Name							Register of daily totals of Municipal, Local and other funds
			s. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Payments.

Date	Voucher No.	Payee's Name	Cheque number or particulars of bill						Register of daily totals of Municipal, Local and other funds
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

No. FL. 8075-85—G. F. 170-16-11, DATED 27TH JUNE 1917.

FORM D — CASH BOOK OF SUBSIDIARY REGISTER — TREASURY

Item No.		1	2	3	4	5	6	7	Item No.
	Receipts.								
1	Total Revenue received								1
2	Savings Bank Deposits								2
3	Local and other Funds								3
4	Cash remittances received								4
4a	R. T. receipts and supply bills issued ...								4a
5	Deposits—Judicial								5
6	Revenue								6
7	Forest								7
7a	Public Works								7a
8	Personal								8
8a	Advances and Loans								8a
9	Post office								9
10	Cash orders								10
11	Departmental Receipts								11
12	Miscellaneous Unclassified items								12
13	Total ...								13
14	Opening Balance ...								14
15	Grand Total ...								15
	Disbursements.								
1	Salary, etc., bills paid								1
1a	Public Works bills payable								1a
2	Pensions paid								2
3	Savings Bank Deposits								3
4	Local and other Funds								4
5	Cash remittances sent								5
5a	R. T. receipts and supply bills paid ...								5a
6	Deposits—Judicial								6
7	Revenue								7
8	Forest								8
8a	Public Works								8a
9	Personal								9
9a	Advances and loans								9a
10	Post office								10
11	Cash orders								11
12	Departmental cheques paid								12
13	Total ...								13
14	Closing Balance ...								14
15	Grand Total ...								15

Item No.		Progressive Total brought forward	17	18	19	20	21	22	Item No.
	Receipts.								
1	Total Revenue received								1
2	Savings Bank Deposits								2
3	Local and other Funds								3
4	Cash remittances received								4
4a	R. T. receipts and supply bills issued ...								4a
5	Deposits—Judicial								5
6	Revenue								6
7	Forest								7
7a	Public Works								7a
8	Personal								8
8a	Advances and Loans								8a
9	Post office								9
10	Cash orders								10
11	Departmental receipts								11
12	Miscellaneous Unclassified items								12
13	Total ...								13
14	Opening Balance ...								14
15	Grand Total ...								15
	Disbursements.								
1	Salary, etc., bills paid								1
1a	Public Works bills payable								1a
2	Pensions paid								2
3	Savings Bank Deposits								3
4	Local and other Funds								4
5	Cash remittances sent								5
5a	R. T. receipts and supply bills paid ...								5a
6	Deposits—Judicial								6
7	Revenue								7
8	Forest								8
8a	Public Works								8a
9	Personal								9
9a	Advances and loans								9a
10	Post office								10
11	Cash orders								11
12	Departmental cheques paid								12
13	Total ...								13
14	Closing Balance ...								14
15	Grand Total ...								15

Signature of Accountant.

No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

FOR THE MONTH OF 191 .

Item No.	8	9	10	Total	11	12	13	14	15	16	Progressive total Carried over	Item No.
1												1
2												2
3												3
4												4
4a												4a
5												5
6												6
7												7
7a												7a
8												8
8a												8a
9												9
10												10
11												11
12												12
13												13
14												14
15												15
1												1
1a												1a
2												2
3												3
4												4
5												5
5a												5a
6												6
7												7
8												8
8a												8a
9												9
9a												9a
10												10
11												11
12												12
13												13
14												14
15												15

Item No.	23	24	25	26	27	28	29	30	31	Monthly Total	Item No.
1											1
2											2
3											3
4											4
4a											4a
5											5
6											6
7											7
7a											7a
8											8
8a											8a
9											9
10											10
11											11
12											12
13											13
14											14
15											15
1											1
1a											1a
2											2
3											3
4											4
5											5
5a											5a
6											6
7											7
8											8
8a											8a
9											9
9a											9a
10											10
11											11
12											12
13											13
14											14
15											15

Signature of Treasury Officer.

No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

FORM E.

Daily / Monthly Cash Account of.....Taluk Treasury for.....191

Receipts	Amount	Disbursements	Amount
	Rs. a. p.		Rs. a. p.
Total Revenue received		Salary, etc., bills paid as per schedule	
Savings Bank Deposits		Public Works bills payable ...	
Local and other Funds		Pensions	
Cash Remittances received		Savings Bank Deposits	
R. T. Receipts and Supply bills issued		Local and other Funds	
Deposits—		Cash Remittances sent	
Judicial Deposits		R. T. Receipts and Supply bills paid ...	
Revenue Deposits		Deposits—	
Forest Deposits		Judicial deposits	
Public Works Deposits		Revenue Deposits	
Personal Deposits		Forest Deposits	
Advances and Loans		Public Works Deposits ...	
Post Office		Personal Deposits	
Departmental receipts		Advances and Loans	
Cash orders as per schedule		Post Office	
Miscellaneous unclassified items as per schedule.		Departmental Cheques paid ...	
		Cash orders as per schedule ...	
Total Receipts ...		Total Disbursements ...	
Opening Balance ...		Closing Balance ...	
Grand Total ...		Grand Total ...	

Date.....191 .....,

FORM F. Treasury Officer.....Treasury.

Form of Monthly Treasury Cash Account.

Head of Receipt	Detailed Head	Amount: Detailed Head	Amount: Total Major Head
		Rs. a. p.	Rs. a. p.
I. Land Revenue ...	1. Assessment on lands		
	2. Quit-rent of minor inam villages including Kayamgutta.		
	3. Miscellaneous		
II. Forest	1. Timber and other produce removed from forest by Government agency—		
	(a) Timber		
	(b) Sandalwood		
	(c) Other minor produce		
	2. Timber and other produce removed from forests by private agency—		
	(a) Timber		
	(b) Other produce		
	3. Miscellaneous		
III. Excise	1. Arrack—		
	1. Duty		
	(a) Underproof		
	(b) Overproof		
	2. Shop rent		
	3. Receipts on account of arrack shops in the Cities of Bangalore and Mysore		
	2. Toddy—		
	1. Government		
	(a) Shop rent		
	(b) Tree tax		
	(c) Tree rent		
	2. Inam		
	Shop rent		
	3. H. M. Territories		
	Tree tax		
	3. Other receipts—		
	1. Ganja and Majum		
	(a) Duty		
	(b) Shop rent		
	2. Special Liquors, license fees		
	3. Foreign Liquors, license and other fees ...		
	4. Beer—Duty		
	5. License fees		
	6. Akkiboja, license fees		
	7. Opium		
	(a) License fees		
	(b) Gain on sale of opium ...		
	8. Miscellaneous		

No. FL. 8075-85—G. F. 170-16-11, DATED 27TH JUNE 1917.

FORM G.

Register of Transfer Transactions.

Date	Serial No.	Challan No.	Voucher No.	Brief particulars of transactions	Head of account		Amount	Daily total
					Debited	Credited		
1	2	3	4	5	6	7	8	9
							Rs. a. p.	Rs. a. p.

FORM H. Register of Pension Payments

Date of payment	Serial No.	Number of P. P. O.	Name of pensioner	Civil		Savar and Barr	
				Pensions	Gratuities	Pensions	Gratuities
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.

or the month of.....191 .

Political pensions			Pollegar pensions	Palace pensions	Total carried to cash book
Allowances to families of Hyder Ali and Tippu Sultan's Officers	Sarjapur	Mutfarkhat			
9	10	11	12	13	14
Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

FORM I.

Two money columns have been provided on both the receipt and payment sides, the second column being for use in cases in which there is a Second Post Office, or Forest Division. Separate registers in this form are to be used for Post Office, Forest, Survey and Railway Departments. In the case of Post Offices, the daily totals should be carried to the cash book, and for the other departments, to the Register of Departmental receipts and payments. Old registers may however be continued, where more than two offices have transactions at the same treasury.

Register of receipts from and payments at the.....for.....191

Receipts.

Date of Receipts	Challan or Pass-book No.	Particulars	Amount received	Amount received	Daily total carried to Cash book or Register of daily totals
1	2	3	4	5	6
			Rs. a. p.	Rs. a. p.	Rs. a. p.

Payments.

Date of payment	Voucher No.	Particulars	Amount paid	Amount paid	Daily total carried to Cash book or Register of daily totals	Balance of letters of credit
7	8	9	10	11	12	13
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917.

FORM J.

Register of departmental receipts and payments at the.....Treasury
for the month of.....191 .

Receipts

Date	Forest 1	Survey	Railways				Daily total carried to cash book
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
Total ...							

Payments.

Date	Forest	Survey	Railways				Daily total carried to cash book
	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
Total ...							

REL. & REF. 4 JUL 1917

D 22
57 170/16/2
Serial 2

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. T.A.M.5430. OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

FORM *Dated Bangalore, the* 29th June *191* 7.

M. N. Krishna Rao, Esq.,

~~DIWAN BAHADUR J. S. CHAKRAVARTI, ESQ., M.A.,~~
~~F.R.A.S., ETC.,~~

Offg: *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To Rajamantrapravina
Diwan Bahadur J.S. Chakravarti ..., Esq., M.A., F.R.A.S., Etc.,

Secretary to the Government of Mysore,
Financial *Department.*

SIR,

With reference to Government Order No. Fl. 8075-85/G.F.~~278~~ 170-16-1 dated 27th June 1917 sanctioning the adoption in all Districts of the new procedure in regard to simplification of work and revision of forms and registers in District and Taluk Treasuries, I have the honor to state that it is not possible to introduce the new system from the 1st July 1917. Detailed instructions have to be issued to Treasuries and they require some time to study the instructions and prepare their accounts according to the new procedure. The new system will, therefore, be brought into force from 1st August 1917.

I have the honor to be,

Sir,

Your most obedient servant,

Offg: Comptroller of

Mysore.

MT/29-6.

29/6/17

GPB—2,000—25-8-14

C. O. 42-Rec.—17]

.....Department.

191

FROM

DIWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

....., ESQ.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched 8/7/17

Received

No..... 116 5430

Subject matter.

Seeking that the new system work will be brought into force from 1st August 17